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Attorneys for Defendant
Berkadia Commercial Mortgage, LLC

UNITED STATES DISTRICT COURT
SOUTHERN DISTRICT OF NEW YORK

GRAND MANOR HEALTH RELATED
FACILITY, INC.,

Plaintiffs,

- against -

JOHN KOSKINEN, in his official capacity as
Commissioner of the Internal Revenue Service;
INTERNAL REVENUE SERVICE; JULIAN
CASTRO, in his official capacity as Secretary of the
United States Department of Housing and Urban
Development; THE UNITED STATES
DEPARTMENT OF HOUSING AND URBAN
DEVELOPMENT; BERKADIA COMMERCIAL
MORTGAGE LLC; HAMILTON EQUITIES
COMPANY; HAMILTON EQUITIES, INC.;
ROBERT NOVA; and SUZAN CHAIT-GRANDT,

Defendants.

Case No.: 14-cv-10130 (KBF)

**DEFENDANT BERKADIA COMMERCIAL MORTGAGE, LLC's DISCLOSURE
STATEMENT FILED PURSUANT TO FED. R. CIV. P. 7.1.**

Pursuant to Federal Rule of Civil Procedure 7.1, and to enable District Judges and Magistrate Judges of the Court to evaluate possible disqualification or recusal, the undersigned counsel for Berkadia Commercial Mortgage LLC ("Berkadia"), a private non-governmental party, certifies that Berkadia is a privately owned corporation that is a special, master, and primary servicer that provides management and resolution services for

performing and nonperforming commercial mortgage loans and commercial real estate assets. Berkadia further certifies that it is an indirect subsidiary of both Leucadia National Corporation, a New York corporation, and Berkshire Hathaway, Incorporated, a Delaware corporation.

Dated: New York, New York
January 28, 2015

ZEICHNER ELLMAN & KRAUSE LLP

By: 

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